

Building Fund

| FY 20-21 Actual | | | FY 21-22 Adopted Budget | | | FY 22-23 Proposed Budget | |
|--------------------------------|------------------|-------------|-------------------------|----------------------|-------------|--------------------------|-------------|
| | Actual | Percent | Budget | Estimated Actual | Percent | Budget | Percent |
| Beginning Fund Balance | \$ 4,533,713 | | \$ 375,441 | \$ 585,672 | | \$ 33,411,988 | |
| Revenue: | | | | | | | |
| Earnings on Investments | \$ 2,567 | 3% | \$ 3,500 | \$ 32,046 | 0% | \$ 20,000 | 29% |
| Donations | \$ 78,384 | 97% | \$ - | \$ 11,000 | 0% | \$ 50,000 | 71% |
| Bond Proceeds | \$ - | 0% | \$ - | \$ 33,000,000 | 82% | \$ - | 0% |
| Bond Premium | \$ - | 0% | \$ - | \$ 7,014,326 | 18% | \$ - | 0% |
| Total Revenues | \$ 80,951 | 100% | \$ 3,500 | \$ 40,057,372 | 100% | \$ 70,000 | 100% |
| Funds Available | \$ 4,614,664 | | \$ 378,941 | \$ 40,643,044 | | \$ 33,481,988 | |
| Expenditures | | | | | | | |
| Transportation buses | \$ - | 0% | \$ - | \$ - | 0% | \$ - | 0% |
| Carlson Projects | | | | | | | |
| Playground with Surfacing | \$ 538,023 | 13% | \$ - | \$ 16,181 | 0% | \$ - | 0% |
| King Murphy Projects | | | | | | | |
| KM Best Grant Match | \$ - | 0% | \$ 115,156 | \$ 637,415 | 9% | \$ - | 0% |
| Playground & Resurfacing | \$ 372,835 | 9% | \$ 107,186 | \$ 651,685 | 9% | \$ - | 0% |
| Back up Generator | \$ 11,344 | 0% | \$ - | \$ - | 0% | \$ - | 0% |
| BP 01 - 22 Bond | \$ - | 0% | \$ - | \$ 296,284 | 4% | \$ 1,141,496 | 8% |
| High School Project | | | | | | | |
| Field Improvements | \$ 2,905,408 | 72% | \$ - | \$ 29,109 | 0% | \$ - | 0% |
| BP02 - 22 Bond | \$ - | 0% | \$ - | \$ - | 0% | \$ 533,001 | 4% |
| Georgetown Projects | | | | | | | |
| Playground & Court Resurfacing | \$ 160,191 | 4% | \$ - | \$ - | 0% | \$ - | 0% |
| Roof | \$ 41,192 | 1% | \$ 156,599 | \$ 446,187 | 6% | \$ - | 0% |
| BP 30- 22 Bond | \$ - | 0% | \$ - | \$ 521,203 | 7% | \$ 228,798 | 2% |
| District Office Remodel | | | | | | | |
| BP 03 - 22 Bond + Contingency | \$ - | 0% | \$ - | \$ 2,360,352 | 33% | \$ 10,304,905 | 69% |
| Other 22 Bond Costs | | | | | | | |
| Bond Issuance Costs - 22 bond | \$ - | 0% | \$ - | \$ 262,880 | 4% | \$ - | 0% |
| BP 00: Pgm Admin | \$ - | 0% | \$ - | \$ 504,759 | 7% | \$ 745,034 | 5% |
| BP 97: HiazMat | \$ - | 0% | \$ - | \$ 94,930 | 1% | \$ 235,070 | 2% |
| BP 99: Pgm Contingency | \$ - | 0% | \$ - | \$ 1,410,072 | 20% | \$ 175,000 | 1% |
| Contingency | \$ - | 0% | \$ - | \$ - | 0% | \$ 1,543,684 | 10% |
| Total Expenditures | 4,028,993 | 100% | \$ 378,941 | \$ 7,231,057 | 100% | \$ 14,906,988 | 100% |
| Net Change in Fund Balance | \$ (3,948,041) | | \$ (375,441) | \$ 32,826,316 | | \$ (14,836,988) | |
| Fund balance, Ending | \$ 585,672 | | \$ - | \$ 33,411,988 | | \$ 18,575,000 | |
| Appropriation | | | | | | \$ 33,481,988 | Resolution |

Summary Points
 Neg net decrease in fund balance @ 6/30/22
 Combines 2019 and 2022 bond project items.

Bond Fund

| FY 20-21 Actual | | | FY 21-22 Adopted Budget | | | FY 22-23 Proposed Budget | |
|---------------------------|---------------------|-------------|-------------------------|---------------------|-------------|--------------------------|-------------|
| | Actual | Percent | Budget | Estimated Actual | Percent | Budget | Percent |
| Beginning Fund Balance | \$ 1,099,299 | | \$ 1,113,847 | \$ 1,106,947 | | \$ 684,743 | |
| Revenue: | | | | | | | |
| Local Sources | | | | | | | |
| Property taxes | \$ 1,084,662 | 99% | \$ 1,130,653 | \$ 1,141,996 | 100% | \$ 2,521,000 | 100% |
| Delinquent Taxes | \$ 4,799 | 0% | \$ 5,000 | \$ 3,843 | 0% | \$ 2,500 | 0% |
| Earnings on Investments | \$ 687 | 0% | \$ 10,000 | \$ 540 | 0% | \$ 100 | 0% |
| Total Revenues | \$ 1,090,148 | 100% | \$ 1,145,653 | \$ 1,146,379 | 100% | \$ 2,523,600 | 100% |
| Expenditures: | | | | | | | |
| Agent Fee | \$ 700 | 0% | \$ 1,500 | \$ 3,400 | 0% | \$ 2,000 | 0% |
| Principal | \$ 940,000 | 87% | \$ 970,000 | \$ 970,000 | 62% | \$ 1,000,000 | 40% |
| Interest and Fiscal | \$ 141,800 | 13% | \$ 117,850 | \$ 595,183 | 38% | \$ 1,520,300 | 60% |
| Total Expenditures | \$ 1,082,500 | 100% | \$ 1,089,350 | \$ 1,568,583 | 100% | \$ 2,522,300 | 100% |
| Net Change in Fund | <u>\$ 7,648</u> | | <u>\$ 56,303</u> | <u>\$ (422,204)</u> | | <u>\$ 1,300</u> | |
| Fund balance, Ending | <u>\$ 1,106,947</u> | | <u>\$ 1,170,150</u> | <u>\$ 684,743</u> | | <u>\$ 686,043</u> | |
| Appropriation | | | | | | <u>\$ 3,208,343</u> | Resolution |

Summary Points

Fund will continue to pay the 2019 & 2022 bonds.
 Payments made in June + Dec

Cap Reserves Fund

| FY 20-21 Actual | | | FY 21-22 Adopted Budget | | | FY 22-23 Proposed Budget | |
|---------------------------|-------------------|-------------|-------------------------|---------------------|-------------|--------------------------|-------------|
| | Actual | Percent | Budget | Estimated Actual | Percent | Budget | Percent |
| Beginning Fund Balance | \$ 82,183 | | \$ 3,553 | \$ 75,138 | | \$ 2,427,871 | |
| Revenue: | | | | | | | |
| Earnings on Investments | \$ 166 | 2% | \$ 500 | \$ - | 0% | \$ - | 0% |
| State Revenue | \$ 4,436 | 61% | \$ - | \$ - | 0% | \$ - | 0% |
| Local Sources | \$ 2,715 | 37% | \$ 3,000 | \$ - | 0% | \$ - | 0% |
| Sale of Assets | \$ - | 0% | \$ - | \$ 2,366,586 | 100% | \$ - | 0% |
| Total Revenues | \$ 7,317 | 100% | \$ 3,500 | \$ 2,366,586 | 100% | \$ - | 0% |
| Expenditures: | | | | | | | |
| Carlson Projects | \$ 8,478 | 5% | \$ 22,500 | \$ 7,120 | 4% | \$ - | 0% |
| KM Projects | \$ 46,010 | 28% | \$ 48,000 | \$ 9,163 | 6% | \$ 587,060 | 25% |
| HS Projects | \$ 58,935 | 35% | \$ 15,000 | \$ 12,692 | 8% | \$ - | 0% |
| GCS Projects | \$ - | 0% | \$ - | \$ - | 0% | \$ 146,336 | 6% |
| Maintenance | \$ 8,511 | 5% | \$ - | \$ - | 0% | \$ 55,000 | 2% |
| Technology | \$ - | 0% | \$ 90,000 | \$ 75,000 | 45% | \$ 131,000 | 6% |
| Transportation | \$ 44,428 | 27% | \$ - | \$ 61,878 | 37% | \$ 1,392,184 | 60% |
| Total Expenditures | \$ 166,362 | 100% | \$ 175,500 | \$ 165,853 | 100% | \$ 2,311,580 | 100% |
| Transfers In & Best Grant | \$ 152,000 | | \$ - | \$ 152,000 | | \$ 938,060 | |
| Net Change in Fund | \$ (7,045) | | \$ (172,000) | \$ 2,352,733 | | \$ (1,373,520) | |
| Fund balance, Ending | <u>\$ 75,138</u> | | <u>\$ (168,447)</u> | <u>\$ 2,427,871</u> | | <u>\$ 1,054,351</u> | |
| Appropriation | | | | | | <u>\$ 3,365,931</u> | Resolution |

Summary Points

Positive net income ending FB on 6/30/22
 \$100K contingency budget built in this fund
 Larger transfer to cap reserves required in FY23 and beyond.

Wastewater Treatment Fund

| FY 20-21 Actual | | | FY 21-22 Adopted Budget | | | FY 22-23 Proposed Budget | |
|---------------------------|---------------------|-------------|-------------------------|---------------------|-------------|--------------------------|-------------|
| | Actual | Percent | Budget | Estimated Actual | Percent | Budget | Percent |
| Beginning Fund Balance | \$ 1,166,548 | | \$ 258,048 | \$ 1,090,943 | | \$ 1,069,283 | |
| Revenue: | | | | | | | |
| Charges for services | \$ - | 0% | \$ 50,000 | \$ - | 0% | \$ 50,000 | 100% |
| Total Revenues | \$ - | 0% | \$ 50,000 | \$ - | 0% | \$ 50,000 | 100% |
| Expenditures: | | | | | | | |
| Purchased services | \$ 5,265 | 7% | \$ 22,065 | \$ 7,391 | 34% | \$ 32,150 | 49% |
| Supplies & Equipment | \$ 70,340 | 93% | \$ 44,435 | \$ 14,268 | 66% | \$ 32,850 | 51% |
| Total Expenditures | \$ 75,605 | 100% | \$ 66,500 | \$ 21,659 | 100% | \$ 65,000 | 100% |
| Net Change in Fund | \$ (75,605) | | \$ (16,500) | \$ (21,659) | | \$ (15,000) | |
| Fund balance, Ending | <u>\$ 1,090,943</u> | | <u>\$ 241,548</u> | <u>\$ 1,069,283</u> | | <u>\$ 1,054,283</u> | |
| Appropriation | | | | | | <u>\$ 1,119,283</u> | Resolution |

Summary Points
Non major fund.

Grant Fund

| FY 20-21 Actual | | | FY 21-22 Adopted Budget | | | FY 22-23 Proposed Budget | |
|------------------------------|---------------------|-------------|-------------------------|---------------------|-------------|--------------------------|-------------|
| | Actual | Percent | Budget | Estimated Actual | Percent | Budget | Percent |
| Beginning Fund Balance | \$ - | | \$ - | \$ - | | \$ - | |
| Revenue: | | | | | | | |
| State Sources | \$ 552,043 | 39% | \$ 367,501 | \$ 824,030 | 50% | \$ 4,763,807 | 77% |
| Federal Sources | \$ 863,315 | 61% | \$ 1,100,325 | \$ 796,065 | 48% | \$ 993,946 | 16% |
| Other Sources | \$ - | 0% | \$ 400,000 | \$ 22,000 | 1% | \$ 409,600 | 7% |
| Total Revenues | \$ 1,415,358 | 100% | \$ 1,867,826 | \$ 1,642,095 | 100% | \$ 6,167,353 | 100% |
| Expenditures: | | | | | | | |
| IDEA Part B - 4027 | \$ - | 0% | \$ 130,029 | \$ 115,407 | 7% | \$ 121,198 | 2% |
| ARP IDEA Part B - 6027 | \$ - | 0% | \$ - | \$ 20,713 | 1% | \$ 20,274 | 0% |
| IDEA Part B Preschool -4173 | \$ - | 0% | \$ 6,231 | \$ 6,231 | 0% | \$ 6,097 | 0% |
| ARP IDEA Preschool - | \$ - | 0% | \$ - | \$ 2,000 | 0% | \$ 1,107 | 0% |
| Title I - Part A -4010 | \$ - | 0% | \$ 97,027 | \$ 100,451 | 6% | \$ 90,597 | 1% |
| Title II - Part A - 4367 | \$ - | 0% | \$ 24,180 | \$ 14,000 | 1% | \$ 22,653 | 0% |
| Title IV - Part A -4424 | \$ - | 0% | \$ 10,000 | \$ - | 0% | \$ - | 0% |
| READ Act -3259 (and 3206) | \$ - | 0% | \$ 42,500 | \$ 28,853 | 2% | \$ 18,350 | 0% |
| State Library -3207 | \$ - | 0% | \$ 6,207 | \$ 2,356 | 0% | \$ 3,805 | 0% |
| Retaining Teachers -3245 | \$ - | 0% | \$ - | \$ 15,919 | 1% | \$ - | 0% |
| CRF - 4012 | \$ - | 0% | \$ - | \$ - | 0% | \$ - | 0% |
| CRF At Risk - 5012 | \$ - | 0% | \$ - | \$ - | 0% | \$ - | 0% |
| ESSER I - 4425 | \$ - | 0% | \$ 20,000 | \$ - | 0% | \$ - | 0% |
| ESSER II -4420 | \$ - | 0% | \$ 269,758 | \$ 317,503 | 19% | \$ - | 0% |
| ESSER III-4413 | \$ - | 0% | \$ 285,100 | \$ 106,948 | 7% | \$ 285,000 | 5% |
| SAFER -3951 | \$ - | 0% | \$ - | \$ - | 0% | \$ - | 0% |
| USDA Equipment -5579 | \$ - | 0% | \$ - | \$ - | 0% | \$ - | 0% |
| Concurrent Enrollment -3272 | \$ - | 0% | \$ 31,500 | \$ 8,500 | 1% | \$ - | 0% |
| Connecting CO - 5525 | \$ - | 0% | \$ 8,000 | \$ 6,507 | 0% | \$ 3,000 | 0% |
| RISE -6425 | \$ - | 0% | \$ 250,000 | \$ 338,565 | 21% | \$ 142,000 | 2% |
| School Health Professional - | \$ - | 0% | \$ 91,294 | \$ 106,975 | 7% | \$ 91,294 | 1% |
| CCLC 21st Century - 7278 | \$ - | 0% | \$ - | \$ 131,077 | 8% | \$ 223,378 | 4% |
| Air Quality - 3278 | \$ - | 0% | \$ - | \$ 82,076 | 5% | \$ - | 0% |
| Computer Science Grant | \$ - | 0% | \$ - | \$ 1,800 | 0% | \$ - | 0% |
| Child Care Block Grant -7575 | \$ - | 0% | \$ - | \$ 24,330 | 1% | \$ 69,142 | 1% |
| BEST Grant King Murphy | \$ - | 0% | \$ 196,000 | \$ 196,000 | 12% | \$ 4,650,358 | 76% |
| Transcend -1001 | \$ - | 0% | \$ - | \$ 15,885 | 1% | \$ 9,600 | 0% |
| Other Grants-1000 | \$ - | 0% | \$ 400,000 | \$ - | 0% | \$ 400,000 | 6% |
| Total Expenditures | \$ 1,415,358 | 0% | \$ 1,867,826 | \$ 1,642,095 | 100% | \$ 6,157,853 | 100% |
| Net Change in Fund Balance | \$ (0) | | \$ - | \$ (0) | | \$ 9,500 | |
| Fund balance, Ending | <u>\$ (0)</u> | | <u>\$ -</u> | <u>\$ (0)</u> | | <u>\$ 9,500</u> | |

Appropriation

\$ 6,167,353 Resolution

Staff Count

| | |
|--------------------------------|---------------|
| Instructional Assist - Title I | 0.5100 |
| Counselor | 1.1000 |
| Teacher | 3.0700 |
| Professional - Instructional | 2.1700 |
| Professional - Other | 2.5000 |
| | <u>9.3500</u> |

Summary Points

no ending FB in grant fund.

Contingency will be used as new grants when awarded throughout the new FY

Food Service Fund

| FY 20-21 Actual | | | FY 21-22 Adopted Budget | | | FY 22-23 Proposed Budget | |
|-----------------------------|-------------------------|-------------|-------------------------|--------------------------|-------------|--------------------------|-------------|
| | Actual | Percent | Budget | Estimated Actual | Percent | Budget | Percent |
| Beginning Fund Balance | \$ 46,472 | | \$ 94,661 | \$ 52,683 | | \$ 153,500 | |
| Revenue: | | | | | | | |
| Charges for Services: | | | | | | | |
| Lunches & Breakfast | \$ 24,109 | 10% | \$ 126,857 | \$ 63,190 | 21% | \$ 124,000 | 33% |
| Federal Aid | \$ 218,796 | 89% | \$ 204,430 | \$ 234,858 | 78% | \$ 246,000 | 66% |
| State Match | \$ 1,634 | 1% | \$ 1,713 | \$ 2,381 | 1% | \$ 2,200 | 1% |
| State Smart Program | \$ 17 | 0% | \$ 603 | \$ - | 0% | \$ 650 | 0% |
| State Lunch Program | \$ 45 | 0% | \$ 1,396 | \$ - | 0% | \$ 1,400 | 0% |
| Misc Income | \$ 500 | 0% | \$ - | \$ 497 | 0% | \$ 500 | 0% |
| Total Revenues | \$ 245,101 | 100% | \$ 334,999 | \$ 300,927 | 100% | \$ 374,750 | 100% |
| Expenditures: | | | | | | | |
| Salaries | \$ 138,104 | 48% | \$ 272,592 | \$ 149,890 | 47% | \$ 180,878 | 50% |
| Benefits | \$ 40,959 | 14% | \$ 77,624 | \$ 44,160 | 14% | \$ 60,479 | 17% |
| Purchased services | \$ 4,487 | 2% | \$ 5,350 | \$ 4,374 | 1% | \$ 5,350 | 1% |
| Commodities / Food | \$ 103,174 | 36% | \$ 114,720 | \$ 121,595 | 38% | \$ 114,720 | 32% |
| Other Supplies | \$ - | 0% | \$ 125 | \$ 90 | 0% | \$ 125 | 0% |
| Total Expenditures | \$ 286,724 | 100% | \$ 470,410 | \$ 320,110 | 100% | \$ 361,552 | 100% |
| Other Financing Sources | | | | | | | |
| Proceeds from Debt Issuance | | | | | | | |
| Transfers In | \$ 47,834 | | \$ 120,000 | \$ 120,000 | | \$ 120,000 | |
| Net Change in Fund Balance | <u>\$ 6,211</u> | | <u>\$ (15,411)</u> | <u>\$ 100,817</u> | | <u>\$ 133,198</u> | |
| Fund balance, Ending | <u><u>\$ 52,683</u></u> | | <u><u>\$ 79,250</u></u> | <u><u>\$ 153,500</u></u> | | <u><u>\$ 286,698</u></u> | |
| Appropriation | | | | | | | |
| Staff Count | | | | | | | |
| Director | | | | | | 1.0000 | |
| Cooks | | | | | | 4.8800 | |
| | | | | | | <u><u>5.8800</u></u> | |

Summary Points

Unsure if free food (Fed program) will carry into FY23.
 Will transfer some food service expenses to esser III.

Tuition Preschool Fund

| FY 20-21 Actual | | | FY 21-22 Adopted Budget | | | FY 22-23 Proposed Budget | |
|---------------------------------|-------------------|-------------|-------------------------|------------------|-------------|--------------------------|-------------|
| | Actual | Percent | Budget | Estimated Actual | Percent | Budget | Percent |
| Beginning Fund Balance | \$ 75,771 | | \$ 67,938 | \$ 56,418 | | \$ 64,680 | |
| Revenue: | | | | | | | |
| Tuition from Individuals & SpEd | \$ 71,561 | 86% | \$ 97,275 | \$ 78,913 | 100% | \$ 103,200 | 100% |
| Other State Revenue | \$ 11,250 | 14% | \$ - | \$ - | 0% | \$ - | 0% |
| Total Revenues | \$ 82,811 | 100% | \$ 97,275 | \$ 78,913 | 100% | \$ 103,200 | 100% |
| Expenditures: | | | | | | | |
| Salaries | \$ 77,404 | 76% | \$ 73,281 | \$ 50,499 | 71% | \$ 59,343 | 76% |
| Benefits | \$ 23,782 | 23% | \$ 15,726 | \$ 16,129 | 23% | \$ 14,563 | 19% |
| Purchased services | \$ 36 | 0% | \$ 200 | \$ 2,665 | 4% | \$ 2,275 | 3% |
| Supplies & Materials | \$ 942 | 1% | \$ 1,200 | \$ 1,359 | 2% | \$ 1,950 | 2% |
| Total Expenditures | \$ 102,164 | 100% | \$ 90,407 | \$ 70,651 | 100% | \$ 78,131 | 100% |
| Net Change in Fund | \$ (19,353) | | \$ 6,868 | \$ 8,261 | | \$ 25,069 | |
| Fund balance, Ending | <u>\$ 56,418</u> | | <u>\$ 74,806</u> | <u>\$ 64,680</u> | | <u>\$ 89,749</u> | |
| Appropriation | | | | | | <u>\$ 167,880</u> | Resolution |

Staff Count

| | |
|------------------|---------------|
| Director | 0.5000 |
| Group Leader | 0.33 |
| Paraprofessional | 0.25 |
| | <u>1.0800</u> |

Summary Points

Enterprise fund

Tuition increased by 10% for FY23 so revenues exceed expenditures.

Pupil Activity Fund

| FY 20-21 Actual | | | FY 21-22 Adopted Budget | | | FY 22-23 Proposed Budget | |
|---------------------------|-------------------|----------------|--------------------------------|-------------------------|----------------|---------------------------------|----------------|
| | Actual | Percent | Budget | Estimated Actual | Percent | Budget | Percent |
| Beginning Fund Balance | \$ 258,301 | | \$ 258,301 | \$ 258,301 | | \$ 550,959 | |
| Revenue: | | | | | | | |
| High School | \$ 107,793 | 72% | \$ 250,000 | \$ 200,000 | 42% | \$ 190,000 | 51% |
| Middle School | \$ 21,217 | 14% | \$ 116,000 | \$ 110,000 | 23% | \$ 90,000 | 24% |
| King Murphy | \$ 14,039 | 9% | \$ 25,000 | \$ 25,000 | 5% | \$ 20,000 | 5% |
| Carlson | \$ 7,511 | 5% | \$ 150,000 | \$ 140,000 | 29% | \$ 75,000 | 20% |
| Total Revenues | <u>\$ 150,561</u> | <u>100%</u> | <u>\$ 541,000</u> | <u>\$ 475,000</u> | <u>100%</u> | <u>\$ 375,000</u> | <u>100%</u> |
| Expenditures: | | | | | | | |
| High School | \$ 91,348 | 71% | \$ 250,000 | \$ 124,882 | 68% | \$ 190,000 | 51% |
| Middle School | \$ 16,318 | 13% | \$ 116,000 | \$ 17,468 | 10% | \$ 90,000 | 24% |
| King Murphy | \$ 14,792 | 12% | \$ 25,000 | \$ 9,741 | 5% | \$ 20,000 | 5% |
| Carlson | \$ 5,302 | 4% | \$ 150,000 | \$ 30,250 | 17% | \$ 75,000 | 20% |
| Total Expenditures | <u>\$ 127,760</u> | <u>100%</u> | <u>\$ 541,000</u> | <u>\$ 182,342</u> | <u>100%</u> | <u>\$ 375,000</u> | <u>100%</u> |
| Net Change in Fund | <u>\$ 22,801</u> | | <u>\$ -</u> | <u>\$ 292,658</u> | | <u>\$ -</u> | |
| Fund balance, Ending | <u>\$ 281,102</u> | | <u>\$ 258,301</u> | <u>\$ 550,959</u> | | <u>\$ 550,959</u> | |
| Appropriation | \$ 408,862 | | \$ 528,958 | | | <u>\$ 925,959</u> | Resolution |

Summary Points

All student fundraising and is managed at the school level.

Activity fees will be increased in FY23 including transportation. (See attached FY23 rates.)